

## **MINUTES**

### **MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on March 16, 2007 at 9:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

##### **Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Christine Kaufmann (D)  
Sen. Sam Kitzenberg (D)  
Sen. Jim Peterson (R)  
Sen. Bob Story Jr. (R)

**Members Excused:** Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Lois O'Connor, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: None.  
Executive Action: SB 138, SB 174, SB 470, SB 210, SB 464

00:01:23

**EXECUTIVE ACTION ON SB 138**

00:03:41 **Motion:** SEN. KAUFMANN moved that SB 138 DO PASS.

**Discussion:**

00:04:14 Lee Heiman, Staff Attorney, Legislative Services  
Division (LSD)

00:05:22 **Motion:** SEN. GILLAN moved to amend SB 138 with  
amendment #SB013802.ALH.

**EXHIBIT**(tas56a01)

00:05:42 David Hunter, Deputy Director, Montana Department of  
Revenue (DOR)

**EXHIBIT**(tas56a02)

00:10:11 Sen. Jim Elliott to Mr. Hunter, DOR

00:10:53 Sen. Robert Story to Mr. Hunter, DOR

00:12:05 Sen. Story to Larry Kibbee, Property Casualty Insurance  
Companies of America (PCI)

00:14:06 Amy Minto, Attorneys Liability Protection Society, RRG,  
(ALPS)

00:14:49 Sen. Christine Kaufmann to Mr. Hunter, DOR

00:18:17 Sen. Jeff Essmann to Mr. Kibbee, PCI

00:19:43 Sen. Elliott to Mr. Kibbee, PCI

00:22:21 Sen. Elliott to Mr. Hunter, DOR

00:24:53 Sen. Jim Peterson to Mr. Hunter, DOR

00:27:13 Sen. Story to Jacqueline Lenmark, American Insurance  
Association (AIA)

00:30:16 **Motion:** Motion that amendment #SB013802.ALH be  
approved unanimously by voice vote. SEN. SCHMIDT  
was excused.

00:30:36 **Motion:** SEN. HARRINGTON moved that SB 138 DO PASS AS  
AMENDED.

**Discussion:**

00:30:54 Sen. Story

00:31:59 Sen. Kaufmann

00:32:59 Sen. Elliott

00:34:50 Sen. Kim Gillan

00:35:41 **Vote: Motion that SB 138 DO PASS AS AMENDED carried 8-3 by roll call vote with SEN. GEBHARDT, SEN. PETERSON, and SEN. STORY voting no. SEN. SCHMIDT voted aye by proxy.**

**EXECUTIVE ACTION ON SB 174**

00:37:57 **Motion: SEN. ELLIOTT moved that SB 174 DO PASS AS AMENDED.**

**EXHIBIT (tas56a03)**

**Discussion:**

00:38:34 Gene Walborn, Montana Department of Revenue, DOR, rereferred to Dan Bucks, Director, Montana Department of Revenue, (DOR)

00:43:42 Sen. Elliott to Holly Franz, Montana Society of Certified Public Accountants (MSCPAs)

00:45:07 Sen. Gillan to Ms. Franz, MSCPAs

00:46:24 Sen. Story to Mr. Walborn, DOR

**EXHIBIT (tas56a04)**

00:49:17 Sen. Gillan to Mr. Walborn, DOR

00:50:24 Sen. Story to Mr. Walborn, DOR

00:53:21 Director Bucks, DOR

00:55:40 **SEN. ELLIOTT withdrew the DO PASS AS AMENDED motion. No further action was taken.**

**EXECUTIVE ACTION ON SB 470**

00:56:50 **Motion:** SEN. ELLIOTT moved that SB 470 DO PASS.

**Discussion:**

00:57:04 Sen. Elliott

**EXHIBIT**(tas56a05)

00:58:52 Sen. Story to Ms. Franz, MSCPAs

01:00:49 Sen. Elliott to Ms. Franz, MSCPAs

01:01:28 Sen. Elliott to Director Bucks, DOR

01:06:37 Sen. Story to Director Bucks, DOR

01:09:48 Sen. Essmann to Brenda Gilmer, Attorney, Montana  
Department of Revenue (DOR)

**EXHIBIT**(tas56a06)

01:11:17 Sen. Elliott to Ms. Franz, MSCPAs

01:12:54 Sen. Elliott

01:13:33 **Vote:** Motion that SB 470 DO PASS carried 8-3 by roll  
call vote with SEN. BLACK, SEN. GEBHARDT, and SEN.  
STORY voting no. SEN. SCHMIDT voted aye by proxy.

**EXECUTIVE ACTION ON HB 210**

**Discussion:**

01:15:28 Mr. Hunter, DOR

**EXHIBIT**(tas56a07)

01:15:59 Sen. Story to Mr. Hunter, DOR

01:17:21 Sen. Gillan

01:17:33 **Motion:** SEN. GEBHARDT moved that SB 210 DO PASS.

**Discussion:**

01:18:39 Sen. Story

01:18:46 Sen. Elliott to Mr. Hunter, DOR

01:20:33 Sen. Story to Mr. Hunter, DOR

01:22:02 Sen. Kaufmann to Mr. Hunter, DOR

01:22:56 Sen. Elliott

01:23:19 Sen. Story

01:23:59 Sen. Essmann

01:24:00 Sen. Story to Mr. Hunter, DOR

01:24:33 Sen. Gebhardt

00:24:90 Sen. Elliott

01:26:27 Sen. Story to Mr. Hunter, DOR

01:30:37 Sen. Elliott

01:34:85 Sen. Gebhardt

01:40:23 Sen. Peterson to Sen. Gebhardt

01:46:29 Sen. Story

01:53:46 Sen. Elliott

01:60:74 Sen. Kaufmann

01:68:97 Sen. Gillan to Sen. Kaufmann

01:78:31 Sen. Story

01:88:36 Sen. Peterson

01:98:74 Sen. Gebhardt

02:11:31 Sen. Elliott

02:25:99 Sen. Gillan

02:41:55 Sen. Peterson

02:57:83 SEN. GEBHARDT withdrew the DO PASS motion on SB 210. No further action was taken.

**Discussion:**

02:75:23 Sen. Story

**EXECUTIVE ACTION ON SB 464**

02:92:80 **Motion/Vote:** SEN. GEBHARDT moved that SB 464 BE TABLED. Motion carried 9-2 by voice vote with SEN. ELLIOTT and SEN. KAUFMANN voting no. SEN. SCHMIDT voted aye by proxy.

**Discussion:**

03:11:80 Sen. Story to Director Bucks, DOR

03:36:80 Sen. Peterson to Director Bucks, DOR

**ADJOURNMENT**

Adjournment: 10:50 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

**EXHIBIT ([tas56aad.pdf](#))**